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Congress of the United States  
House of Representatives  
Washington, DC 20515

COMMITTEE ON HOMELAND SECURITY  
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RECOVERY  
COMMITTEE ON  
VETERANS' AFFAIRS  
SUBCOMMITTEES:  
HEALTH  
OVERSIGHT AND INVESTIGATIONS

April 28, 2020

The Honorable Richard E. Neal  
Chairman  
Committee on Ways and Means  
United States House of Representatives  
Washington, DC 20515

Chairman Neal,

As the Committee on Ways and Means continues their work on providing tax and financial relief for those hardest hit by this pandemic, I urge you to prioritize relief for the youth sports and activities groups who are faced with economic uncertainty, as well as the working parents forced to make difficult decisions about their children's education and development.

Youth sports leagues and activity groups in my district, like Great Kills Little League, are being called nonstop by worried parents in light of the COVID-19 pandemic. In a city with over 156,000 COVID-19 positive infections, parents are making every effort to keep their children safe. Registration fee refunds are being requested, as families are forced to make hard choices about what they can afford in the middle of a global pandemic and economic crisis. Unfortunately, for small businesses and organizations like Little League teams, dance studios, art schools for children, associated fees with these programs have already been spent on equipment, supplies, rent, and other expenditures. In the case of Little League teams, many are ineligible for the Paycheck Protection Program that they would otherwise use to stay afloat, as these teams are primarily volunteer-based with little-to-no payroll costs. These programs are the cultural foundation of Staten Island, South Brooklyn, and in cities across the nation, and serve an invaluable function in the lives of our developing youth. Any COVID-19 relief bill must address this, as these organizations, and the working parents that support them, are nearing the brink.

One way to do this is by prioritizing legislation which allows for the reimbursement of activity expenses via tax deduction, tax credit, or pre-tax dollars, specifically to include registration fees, in the next COVID-19 package. Parents need to know that the federal government has an interest in their economic well-being, and providing this relief is the first step. In particular, we can expand the Child and Dependent Care Tax Credit (CDCTC) to ensure a tax credit against any funds spent on youth sports leagues and activities, even if it exceeds the

\$3,000 per child limit. Instead of requesting a refund from their child's ballet class, or their Little League team, Staten Island and South Brooklyn parents need an option to recoup those expenses so we can save Little League, save the small business dance studio, and save our working families some money. Ensuring these expenses are included under the CDCTC would do just that. Additionally, we can open eligibility to all fees and expenses associated with youth activities, including registration, for Flexible Spending Accounts and Health Savings Accounts. This commitment will make clear that we are not leaving parents, or activity groups, high and dry.

These organizations are more than just an after-school activity for the children of our country. They are a safe place where they learn, develop, and make lasting friendships. We cannot put a number on the value they provide to our children and we must not allow the COVID-19 Pandemic to eliminate something so quintessentially American. I look forward to working with you on this issue, and thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read 'Max', followed by a long, horizontal, slightly wavy line that extends to the right.

Max Rose  
Member of Congress